Chapter 24.—Public Works Department.

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Letters of Credit.

449. Funds will be supplied to the Public Works Department by means of letters of credit (Form 61). The amount of each letter of credit is to be posted in the column of "balance" in the register of cheques paid (Form 62) (and in the Executive Engineer's separate pass book when sent to be written up), as the limit up to which the officers named therein may draw cheques. The cheques themselves should be charged in the treasury accounts only when they are actually paid (see Article 451). The paid cheques will be sent up by Treasury Officers in support of the debits in their accounts, accompanied by a covering list working up to the total debit. The covering list should show (1) Serial No.; (2) No. of the cheque; (3) Amount of the cheque.

NOTE.—The balance of a letter of credit does not lapse at the end of the official year; but if such balance is not operated on in the meantime, it will lapse six months after the expiration of the financial year in which the letter of credit was issued.

450. If a letter of credit miscarry, or be delayed, and the Executive Engineer thereby run short of funds, he may be allowed to draw funds within the limit of the expected letter of credit, on producing a notice from the Examiner of Public Works Accounts that the required authority has been issued, but the Treasury Officer will at once report the circumstance by telegraph to the Provincial Accountant General. An Executive Engineer can be furnished with funds only by letter of credit, and only under the above-stated circumstances in anticipation of its arrival.

NOTE.—It has been settled with the Presidency Banks that their Agents shall be guided by this rule when Government treasuries bank with their branches.

Cheques and Cheque Books.

451. The Executive Engineer will obtain money solely by cheques against his letter of credit. He is supplied with numbered cheque books, and before bringing one into use will advise the Treasury Officer of its number for record in the register of cheques paid. No advice of the issue of a cheque need be sent to the treasury; none will be issued for a sum less than R10 and none will hold good for more than three months from the date of issue; any presented at a later date, or not bearing the distinguishing number of the book advised as in use, should be refused payment. Before order for payment is passed, the cheque should be compared with the register (Form 62) to ascertain that the account is

not overdrawn, and that the cheque really came from the book notified as in use by the drawer. The cheques should then be entered in the register and passed for payment. The register provides a separate column for each Executive Engineer having a letter of credit on the treasury, and a column is set apart for noting the balance available after each payment. Care should, of course, be taken that the figures in the balance column do not in any way pass into the daily total, which is the sum of the payment columns only.

1. Each payment entered in the register (and also each letter of credit added to the available balance under Article 449) must be attested by the Treasury Officer's initials.

2. In the case of payments at a branch bank or at a sub-treasury, it will be sufficient to enter in the register the daily total paid by each treasury and to note the balance available after each such entry.

3. The rule that a cheque will not hold good for more than three months from the date of issue, applies also to cheques issued by Guaranteed and Subsidised Railway Companies provided with funds by credits on Government treasuries.

4. The cheques should have written across them, in words, at right angles to the type, a sum a little in excess of that for which they are granted: thus, "under thirty rupees" will mean that the cheque is for a sum not less than ₹20, but less than ₹30; and similarly "under eight hundred rupees" will mean that it is for less than ₹800, but not less than ₹700.

Public Works Subordinates.

452. An Executive Engineer may empower any of his sub-divisional officers to draw cheques against his own letter of credit to any extent that he may specify, supplying him with a cheque book bearing a different number from his own, and, of course, advising the Treasury Officer thereof.

NOTE.—Separate letters of credit for such sub-divisional officers should not be opened either at the head or at a sub-treasury; the Executive Engineer gives a letter of authority only and the cheques drawn and paid under his authority will be charged off in the same way as if drawn by himself. His letter of authority should be dealt with on the plan described in Article 315.

453. When funds are required for a subordinate at a different treasury from that with which the Executive Engineer himself banks, the latter should obtain a letter of credit on that treasury, and then empower his subordinate to draw against it. Funds should not be made available for such a purpose by means of remittance transfer receipts.

Payments at Sub-Treasuries.

454. Funds may be obtained by an Executive Engineer, or his sub-divisional officers, from tehsils or sub-treasuries, by means of cheques, which must be distinguished from those drawn on the head treasury by the use of different numbers and letters. Advice of the number of the cheque book to be used will be communicated to the Sub-Treasury Officer through the Treasury Officer. To avoid inconvenience, it has been arranged that the Executive Engineer shall send the necessary notice of the number of a new cheque book before the old one is exhausted; but in case of necessity he may notify the number of the new book to the Treasury Officer, and directly to the officer in charge of the sub-treasury simultaneously.

Page 198, Article 451—

Insert the following note under this article numbering it as 5 :—

5. The provisions of Article 485 apply, *mutatis mutandis*, in cases of loss of cheques drawn by Public Works officers on civil treasuries.

2nd List—1-6-13.

1. It has been ordered that the Public Works Department shall use bi-lingual cheques in drawing upon any sub-treasury or tehsil, the Treasury Officer in charge of which is ignorant of the English language.

455. The Executive Engineer should warn the Treasury Officer from time to time of the extent to which he will desire to draw on any tehsil or sub-treasury, in order that funds may, as far as is convenient, be provided. But the district officer must judge how far this system can, in any particular case, be extended, and the Accountant General must not permit any extension of it which will cause extra expense, direct or indirect, by the locking-up of funds in sub-treasuries, or any radical change in the character of these offices, which are collecting depôts, and not disbursing treasuries.

Payments at a Branch Bank.

456. When a branch of a Presidency Bank conducts the duties of a Government treasury, the letter of credit may be passed on to the bank if the Executive Engineer requires funds only at head-quarters; but if he requires funds both at the head-quarters and at a sub-treasury, the Treasury Officer will retain the letter of credit, and will provide funds at the sub-treasury, advising the bank of the amount to be placed to credit of the Executive Engineer at head-quarters.

Pass-Book and Verification.

457. The amount of each cheque paid must be recorded also in a pass book (Form 63), which will remain with the Executive Engineer, and be sent by him periodically to be written up by the Treasury Officer from the register of cheques paid, details of cheques paid at a branch bank or at a sub-treasury being taken from the daily sheets. Nothing is to be credited in the register or in the Executive Engineer's pass book except the letters of credit.

NOTE.—An Executive Engineer at the head-quarters station should send his pass book to be written up every week; that of an Executive Engineer at a distance may be forwarded at longer intervals, but the dates should be fixed. An Executive Engineer, having banking accounts with two treasuries, will, of course, have two pass books.

458. At the end of every month the Treasury Officer will furnish the Executive Engineer with a certificate of balance as follows:—

I hereby certify that the undrawn balance of A. B., Executive Engineer———— ————————————at the end of———————————— ————————————190 is R————————————

459. Payments on account of compensation for lands taken up for public purposes and miscellaneous payments by civil officers (Article 467) may be debited direct in the cash book.

Receipts from Public Works Department.

460. No deposit account can be opened in a civil treasury by officers of the Public Works Department; whatever sums are paid into a treasury by a Public Works Officer, or on his account, must be carried to the credit of that department in the civil accounts.

1. When any work is to be carried out by the Public Works Department for any municipality, the municipality will pay in advance the gross estimated expenditure to the Executive Engineer, who in his accounts will treat the amount as a deposit and proceed under departmental rules; no record of the deposit will be found in the civil accounts. Or, if the Public Works Department of the province prefers, the municipality may pay the money direct into the treasury, where it will be credited to the Public Works Department. In the case of Incorporated Local Funds, such a procedure would be inadmissible, as the transactions of these must be brought directly on the accounts; the expenditure incurred in the Public Works Department would be charged by the Accountant General against the local fund concerned.

2. Expenditure by the Public Works Department chargeable to an Excluded Local Fund should be dealt with like that on account of a municipality, that is, the cost should be recovered beforehand and placed in deposit, and the expenditure charged against it. Such expenditure should not, except by previous arrangement, be debited through the Exchange Account.

461. The Executive Engineer will keep a book separate from his pass book, in which he will enter all his remittances to the treasury; this book should accompany the cash and be receipted by the Accountant and Treasurer when the remittance is under ₹500, by the Treasury Officer when it exceeds that amount. At the end of the month a consolidated receipt for the whole of the remittances made during that period should be prepared by the Executive Engineer, and sent with the remittance book to the Treasury Officer, who, after verifying the entries, will sign the book and the receipt, and return them to that officer. The Executive Engineer will retain the book, while he will attach the consolidated receipt to his accounts as a voucher.

1. The consolidated receipt will be signed by the Treasury Officer, however small its amount may be.

2. A separate chalán is also required for record in the treasury, and will be drawn up in the Executive Engineer's office and presented with the remittance book and the cash.

3. Surplus cash refunded by civil officers from advances for works made to them by an Executive Engineer will be separately credited in the cash account.

4. The remittance book is not adapted for the case of remittances made to Presidency Banks of cheques paid in as Railway or other Public Works receipts. In these cases the entry should be made in the remittance book, but in the place for the treasury receipt should be entered "By Bank cheques," and the book need not be sent with the remittance, provided that the cheques are always endorsed "Pay to the Bank of————" or "Credit account of Government."

462. All receipts on account of the Public Works Department must be recorded in a register, from which an extract will be made in Form 64 and sent to the Accountant General with the cash account; and the consolidated receipt must be signed after comparison with the total of this register.

463. The Treasury Officer should arrange to have a monthly settlement very early in the month with the Executive Engineer, the first step being to have the pass book written up.

464. (*a*) In the case of open lines of State Railway, remittances of cash are made by the Accounts Officer of the Railway, as far as possible daily, and generally in considerable amounts. Each remittance is sent under cover of a special form (State Railway Form No. C. O. 15) tendered in duplicate, giving full particulars of the remittance. The money will be received in the treasury according to the procedure laid down in Article 308, and the acknowledgment for it will be given by the Treasury Officer writing in words at the foot of the form the amount received, and

Article 467, page 201—

Substitute the following for this article:—

467. The following rules, which regulate Public Works receipts and expenditure by civil officers acting as Public Works disbursers, are extracted from Chapter XIII of the Public Works Code, Volume II, Seventh Edition (1907):—

1458. All expenditure on Public Works, whether imperial or provincial, incurred by officers not belonging to the Public Works Department against the grant for "Public Works in charge of Public Works officers," will be audited by and brought on to the books of the Examiner. Such officers act as disbursers, for the Public Works Department, and whatever their status may be otherwise, they are termed "Civil Officers" in this connection.

1459. The rules in this section are not applicable to charges for petty construction and repair, which are adjusted by Civil Accountants General against the budget grants of the departments concerned; nor are they applicable to Public Works ferry and road receipts and

charges collected and paid on account of local funds by civil officers without reference to the Public Works Department; nor to owners' rates; nor to cemetery receipts and charges collected and paid by civil officers. (Receipts on account of military cemeteries are, however, creditable to the Public Works Department.) Charges and receipts of these classes are recorded in the civil accounts under the head " Public Works in charge of Civil Officers " and are brought direct into the Public Works portion of the Finance and Revenue Accounts of the Government of India by the Accountant General, Public Works Department, from accounts rendered to him by Civil Accountants General.

1460. The only sources from which " Civil Officers " may be placed in funds for the purpose stated in paragraph 1458 are the following :—

(1) By letters of credit issued by Civil Accountant General on the application of the Examiner of Public Works Accounts of the province.

(2) Through an Executive Engineer named by the Local Government or Administration as laid down for sub-divisional officers in paragraph 1139.

(3) They may, at the discretion of the Local Government or Administration, be appointed imprest-holders under Executive Engineers, and render accounts to the officers from whom they hold imprests in accordance with the rules of the Public Works Department for imprest accounts.

1461. Officers in charge of civil treasuries are strictly prohibited from issuing any money for such disbursements, except against letters of credit issued in favour of the civil officers or the Executive Engineer named by the Local Government or Administration. The Executive Engineer's written authority will always be required before any cheque can be drawn against his letter of credit.

1462. The Civil Accountant General will take measures to stop and to recover any payments which may have been irregularly made from the general funds in the treasury on works which are chargeable to the departmental part of the Public Works grant.

1463. The Local Government or Administration in passing the estimate for a work to be executed or in giving authority for land to be taken up by a civil officer, will, at the same time, determine how the funds are to be supplied, and the civil officer will apply to the Examiner or the Executive Engineer for the credits he may require. The Examiner or Executive Engineer will, at the time that he arranges for a letter of credit, furnish the civil officer with a cheque book to draw against it.

1464. The civil officers' requisition for funds should be submitted to the Examiner or Executive Engineer by the 8th of the month preceding that for which the advances are required.

1465. The civil officer will send up a brief monthly abstract of receipts and disbursements (Form No. 55B), showing total cash received and total expenditure on each work in progress. Vouchers will be sent for all payments in excess of Rl0 each, except for service postage stamps, whether purchased for postage of State telegrams, also cash payments when made in exceptional cases for State telegrams (accompanied by the certificate referred to in paragraph 1089, Volume I) and establishment charges. This account will be sent direct to the Examiner if the funds were supplied by him ; but it will be forwarded through the Executive Engineer if the funds were drawn against his letter of credit. In the latter case the Executive Engineer will embody the cheques drawn by the civil officer in his own accounts; the civil officer's expenditure will not, however, be incorporated in his accounts, but the amount of cheques drawn will be charged to the head " Transfers of the Public Works Department, Divisional, Civil Officers."

1466. A bill in (Form No. 55A) will be prepared by the civil officer on completion of each original work, and an annual bill for the repairs executed during the year, which will be submitted to the Examiner, either direct or through the Executive Engineer, for final audit.

1469. Public Works revenue or other receipts realised by civil officers carrying out Public Works must not be expended but paid into the treasury to the credit of the Public Works Departments, the receipt and payments being recorded in the monthly abstract of receipts and disbursements. These receipts and payments into treasury will not be dealt with by Executive Engineers in cases where civil officers' accounts pass through their offices. The amounts involved will be taken to account by the Examiner in disposing of the civil officers' accounts.

returning one of the forms to the Accounts Officer of the line, the other being retained in the treasury.

(*b*) At the close of each month the Examiner of Accounts of each State Railway will forward to the Treasury Officer concerned for signature a consolidated receipt for all the sums paid into the treasury during the month. The daily receipts will not be returned to the treasury.

Monument Endowment Fees.

465. Monument Endowment Fees are paid into the treasury by Executive Engineers with a remittance note in the special form prescribed in the Government of India, Home Department, No. 247, dated 7th June 1901. They will be credited in the Public Works Department receipt register and reported in Form 64 in all necessary detail.

Civil Engineers' Provident Fund.

466. A subscriber to the Civil Engineers' Provident Fund, who is not on the books of any Examiner, but receives his allowance either from the Civil Department or from a Local Fund or a Foreign State, may, if he has already been admitted as a depositor, pay his contributions either in cash into the nearest treasury, or, if he is paid by the Civil Department, by deduction from his salary bill. He must, in either case, specify the number of his account. His contributions will be passed on by the Civil Accountant General to the Examiner of Public Works Accounts of the province, except in "India," where they will be passed on to the Examiner of Accounts, State Railway Stores.

NOTE.—An officer of this class who has not already been admitted must apply for admission (and assignment of number) to the Examiner, State Railway Stores.

Expenditure and Receipts by Civil Officers.

467. The following rules, which regulate Public Works receipts and expenditure by civil officers acting as Public Works disbursers, are extracted from Chapter XIII, Public Works Department Code, Volume I (Articles 1631 to 1643):—

1631. All expenditure on Public Works, whether imperial, provincial or local, incurred by officers not belonging to the Public Works Department against the grant for "Public Works in charge of Public Works officers," will be audited by and brought on to the books of the Examiner. Such officers act as disbursers for the Public Works Department, and whatever their status may be otherwise, they are termed "Civil Officers" in this connection.

1632. The rules in this section are not applicable to charges for petty construction and repair, which are adjusted by Civil Accountants General against the budget grants of the departments concerned; nor are they applicable to Public Works ferry and road receipts and charges collected and paid on account of local funds by civil officers without reference to the Public Works Department; nor to owners' rates; nor to cemetery receipts and charges collected and paid by civil officers. (Receipts on account of military cemetery are however creditable to the Public Works Department.) Charges and receipts of these classes are recorded in the civil accounts under the head "Public Works in charge of Civil Officers" and are brought direct into the Public Works portion of the Finance and Revenue Account of the Government of India by the Accountant General, Public Works Department, from accounts rendered to him by Civil Accountants General.

1633. The only sources from which "Civil Officers" may be placed in funds for the purpose stated in paragraph 1631 are the following :—

(1) By letters of credit issued by the Civil Accountant General on the application of the Examiner of Public Works Accounts of the province.

(2) Through an Executive Engineer named by the Local Government or Administration as laid down in Articles 452 and 453 of the Civil Account Code (Volume I) and paragraph 1307 of the Public Works Department Code.

(3) They may, at the discretion of the Local Government or Administration, be appointed imprest-holders under Executive Engineers, and render accounts to the officers from whom they hold imprests in accordance with the rules of the Public Works Department for imprest accounts.

1634. Officers in charge of civil treasuries are strictly prohibited from issuing any money for such disbursements, except against letters of credit issued in favour of the civil officers or the Executive Engineer named by the Local Government or Administration. The Executive Engineer's written authority will always be required before any cheque can be drawn against his letter of credit.

1635. The Civil Accountant General will take measures to stop, and to recover any payments which may have been irregularly made from the general funds in the treasury on works which are chargeable to the departmental part of the Public Works grant.

1636. The Local Government or Administration in passing the estimate for a work to be executed or in giving authority for land to be taken up by a civil officer, will, at the same time, determine how the funds are to be supplied, and the civil officer will apply to the Examiner or the Executive Engineer for the credits he may require. The Examiner or Executive Engineer will, at the time that he arranges for a letter of credit, furnish the civil officer with a cheque book to draw against it.

1637. The civil officer's requisition for funds should be submitted to the Examiner or Executive Engineer by the 8th of the month preceding that for which the advances are required.

1638. The civil officer will send up a brief monthly abstract of receipts and disbursements (Form No. 55B), showing total cash received and total expenditure on each work in progress. Vouchers will be sent for all payments in excess of R10 each, except for service labels, telegrams and establishment charges. This account will be sent direct to the Examiner if the funds were supplied by him; but it will be forwarded through the Executive Engineer if the funds were drawn against his letter of credit. In the latter case the Executive Engineer will embody the cheques drawn by the civil officers in his own accounts; the civil officer's expenditure will not, however, be incorporated in his accounts, but the amount of cheques drawn will be charged to the head "Transfers of the Public Works Department, Divisional, Civil Officers."

1639. A bill (Form No. 55A) will be prepared by the civil officer on completion of each original work, and an annual bill for the repairs executed during the year, which will be submitted to the Examiner, either direct or through the Executive Engineer, for final audit.

* * * * * * * * *

1643. Public Works revenue or other receipts realised by civil officers carrying out Public Works must not be expended but paid into the treasury to the credit of the Public Works Department, the receipts and payments being recorded in the monthly abstract of receipts and disbursements. These receipts and payments into treasury will not be dealt with by Executive Engineers in cases where civil officers' accounts pass through their offices. The amounts involved will be taken to account by the Examiner in disposing of the civil officers' accounts.

468. All receipts from cemeteries by civil officers must be paid in gross into the treasury and credited direct in the cash book or through a register. Amounts paid in on account of military cemeteries should also be received for credit to Public Works Department.

Government Securities.

468A. Rules for the custody of Government securities will be found in Chapter 11 of this Code.

Page 203, Article 469—

In the Army form under this article substitute (*a*) *for the words* "*Circle*" / "*Division*" *and insert the following above the Note thereto :—*

(*a*) Here enter, as the case may require, one of the following :—

Controller of Military Accounts, Northern Circle.	(for transactions affecting 1st (Peshawar), 2nd (Rawalpindi), 3rd (Lahore) Divisions and Kohat, Bannu and Derajat Brigades).

Article 469, page 203—

For the list of Military Account offices as introduced by the 3rd List of corrections substitute the following:—

Controller of Military Accounts, 1st (Peshawar) Division.	.....
Controller of Military Accounts, 2nd (Rawalpindi) Division.	For transactions affecting 2nd (Rawalpindi) Division and Kohat and Bannu Brigades.
Controller of Military Accounts, 3rd (Lahore) Division.	For transactions affecting 3rd (Lahore) Division and Derajat Brigade.
Controller of Military Accounts, 4th (Quetta) Division.	.....
Controller of Military Accounts, 5th (Mhow) Division.	.....
Controller of Military Accounts, 6th (Poona) Division.	For transactions affecting 6th (Poona) Division and Aden Brigade.
Controller of Military Accounts, 7th (Meerut) Division.	.....
Controller of Military Accounts, 8th (Lucknow) Division.	.....
Controller of Military Accounts, 9th (Secunderabad) Division.	.....
Controller of Military Accounts, Burma Division.	.....
Controller of Military Supply Accounts .	For transactions affecting the Supply Circle.
Controller of Marine Accounts . . .	For transactions affecting the Royal Indian Marine Department.

Article 470, page 203 (as amended by the 3rd List of corrections)—

Omit "The Deputy Controller of Military Accounts" *and for* "The Examiner of Military (including Supply and Marine) Accounts" *substitute* "The Assistant Audit Officers, Military (including Supply and Marine Accounts)."

Omit "The Deputy Examiner.....of Account Section."

For "The Controller of Military (including Supply and Marine) Accounts. The Divisional Disbursing Officer (Military Accounts Department), and The Assistant Director of Ordnance Stores," *substitute* "The Controllers of Military (including Supply and Marine) Accounts, The Divisional Disbursing Officers (Military Accounts Department), and The Assistant Directors of Ordnance Stores" respectively.

Pages 203 and 204, Article 470—

Substitute the following for this Article:—

The following is a list of Departmental officers who are authorised to grant receivable orders:—

~~The Controller of Military (including Supply and Marine) Accounts.~~

~~The Deputy Controller of Military Accounts.~~

The Examiners of Military (including Supply and Marine) Accounts.

The Divisional Disbursing Officer (Military Accounts Department).

~~The Deputy Examiner or Assistant Controller of Military (including~~ Supply) Accounts in charge of Accounts section.

The Director, Royal Indian Marine.

The Deputy Director, Royal Indian Marine.

The Chief Accountant, Royal Indian Marine Dockyard, Bombay.

The Embarkation Staff Officers, Bombay and Karachi.

The Superintendents, Army Clothing Factories.

The Superintendents of Remount Depôts.

The Medical Store-keepers to Government.

The Officers in charge of Grass Farms.

Remount and Purchasing Agents.

Superintendents of Ordnance Factories.

Inspectors and Assistant Inspectors of Ordnance Inspection Section.

Controller of Military Accounts, Eastern Circle.	(for transactions affecting 7th (Meerut) and 8th (Lucknow) Divisions.
Controller of Military Accounts, Western Circle.	(for transactions affecting 4th (Quetta), 5th (Mhow) and 6th (Poona) Divisions and Aden Brigade.
Controller of ~~Military~~ Supply Accounts .	(for transactions affecting supply circle).
Deputy Controller of Military Accounts .	In independent charge.
	Secunderabad Division
	~~Burma~~
Controller of Marine Accounts . . .	(for transactions affecting the Royal Indian Marine Department).

The Proof Officer in charge of the Proof and Experimental Branch, Balasore.

The Director of Ordnance Factories.

~~The Assistant Director of Ordnance Stores.~~ cancelled

Officers (Commissioned or Warrant) in charge of Arsenals or Ordnance Depôts.

Departmental officers with Honorary rank, Warrant Non-Commissioned Officers in supply and transport charge at outposts.

Cantonment Magistrates.

The Government Inspector of Army Boots, Cawnpore.

The Superintendents, Army Remount Department—Horse-breeding circles.

Officers of the Supply and Transport Corps.

Officers in charge of Pensioners, Madras, Trivandrum and Trichur.

Pension Paymasters, Madras, Bangalore, Secunderabad, and Bolarum.

Officers and others in charge of Military dairy farms.

NOTE.—The above list should be strictly adhered to by Treasury Officers in accepting money from or on behalf of the Military Department.